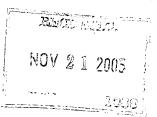




1-32544

Richard A. Mikaliunas Senior Vice President Capital Markets

American Stock Exchange 86 Trinity Place New York, NY 10006 T 212 306 1807 F 212 306 2066 richard.mikaliunas@amex.com



November 21, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Office of Filings and Information Services
Filer Support #2
Room #2531
100 F Street, N.E.
Washington, D.C. 20549

PAUCESSED NOV 2 2 2005 JENANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Citigroup Funding Inc. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Principal-Protected Equity Linked Notes Based Upon the Nikkei 225 Stock AverageSM

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard Mikaliunas